



# State of Louisiana

## EXECUTIVE DEPARTMENT

### EXECUTIVE ORDER NO. KBB 2005 - 45

#### *SUSPENSION OF DEADLINES AND OBLIGATIONS OF ASSESSORS AND TAX COLLECTORS*

- WHEREAS,** pursuant to the Louisiana Homeland Security and Emergency Assistance and Disaster Act, R.S. 29:721, *et seq.*, a state of emergency was declared through Proclamation No. 48 KBB 2005, as amended by Proclamation No. 54 KBB 2005, and Proclamation No. 54 KBB 2005;
- WHEREAS,** Hurricane Katrina has caused unprecedented and extensive flooding and other damage;
- WHEREAS,** the Louisiana Constitution and relevant statutes have imposed certain deadlines and obligations upon assessors and tax collectors regarding public exposure of assessment lists, hearings by local boards of review, filing of tax rolls with the Louisiana Tax Commission, collection of taxes and sale of property for delinquent taxes; and
- WHEREAS,** the Louisiana Tax Commission, members of the Louisiana Assessors Association, representatives of the Sheriffs Association, members of the Police Jury Association and the Louisiana Municipal Association jointly request the governor to suspend certain deadlines and obligations of assessors and tax collectors for a period of one hundred twenty (120) days for the parishes of Jefferson, Plaquemines, Orleans, St. Bernard, St. Charles, St. Tammany, and Washington;
- NOW THEREFORE I, KATHLEEN BABINEAUX BLANCO,** Governor of the state of Louisiana, by virtue of the authority vested by the Constitution and laws of the state of Louisiana, do hereby order and direct as follows:
- SECTION 1:** All obligations and deadlines imposed by the following statutes are hereby suspended until at least December 29, 2005, for the parishes of Jefferson, Plaquemines, Orleans, St. Bernard, St. Charles, St. Tammany, and Washington;
- A. La. R.S. 47:1997(B): Filing of rolls, payment of taxes, sale of property for delinquent taxes for Orleans Parish;
  - B. La. R.S. 47:1992(F): Inspection of assessment lists, notification and review of assessments by Board of Review for Orleans Parish;
  - C. La. R.S. 47:1992(G): Inspection of assessment lists, notification and review of assessments by Board of Review;
  - D. La. R.S. 47:1993(D): Preparation and filing of rolls by assessor;
  - E. La. R.S. 47:2101: Time for payment of taxes; except that subsection (A)(2), prohibiting forced collection of taxes on movable property prior to February 1 of the succeeding year unless the collector has good reason to believe that government will lose the collection, shall continue to be in effect;
  - F. La. R.S. 47:2171: Movable property, notice of delinquency;

G. La. R.S. 47:2180: Immovable property, notice of delinquency; and

H. La. R.S. 47:2180.1: Notice of mortgagee;

**SECTION 2:**

This Order is effective upon signature and shall be applicable from Monday, August 29, 2005, unless amended, modified, terminated, or rescinded by the governor, or terminated by operation of law prior to such time.



**IN WITNESS WHEREOF**, I have set my hand officially and caused to be affixed the Great Seal of Louisiana, at the Capitol, in the city of Baton Rouge, on this 23rd day of September, 2005.

**/S/ Kathleen Babineaux Blanco**  
**GOVERNOR OF LOUISIANA**

**ATTEST BY  
THE GOVERNOR**

**/S/ Al Ater**  
**SECRETARY OF STATE**